

SENATE BILL 2416
By Springer

AN ACT to establish procedures for certification of agricultural use under the Agricultural, Forest, and Open Space Land Act, and to amend Tennessee Code Annotated, Section 67-5-1005.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-5-1005, is amended by deleting the last sentence of subsection (c)(5) and by substituting instead the following:

There shall be no rollback assessment when property is disqualified for lack of a certification pursuant to this subsection, so long as the property continues to be used as agricultural land and continues to qualify under the minimum size or maximum acreage provisions of this part. Such disqualified property shall be at risk of a rollback assessment until it has been assessed at market value under part 6 of this chapter for three (3) years, and during such time a rollback assessment shall be made if the property ceases to be used as agricultural land or ceases to qualify under the minimum size or maximum acreage provisions. Notwithstanding the deadline for certifications provided in this subsection, a taxpayer may establish continued eligibility for the agricultural classification by appeal pursuant to parts 14 and 15 of this chapter, duly filed after notice of the assessment change is sent by the assessor. The certification of agricultural use shall be filed as a condition to any hearing on the appeal.

SECTION 2. This act shall take effect upon becoming a law, the public welfare requiring it, and shall apply to assessments under appeal to the State Board of Equalization at the time of its passage.

- AN ACT to establish procedures for certification of agricultural use under the Agricultural, Forest, and Open Space Land Act, and to amend Tennessee Code Annotated, Section 67-5-1005.
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